



## COUNTY OF PLACER

### OFFICE OF AUDITOR-CONTROLLER

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February 7, 2017

Mr. David Boesch, County Executive Officer  
Placer County Executive Office  
175 Fulweiler Avenue  
Auburn, CA 95603

Re: Department 9 - Voyager Card Program Follow-Up Review

Dear Mr. Boesch:

The Internal Audit Division of the Auditor-Controller's Office performed a follow-up review to our prior Voyager Card Program Review for the County Executive Office (Office). The objective of our procedures was to determine how recommendations from our previous review were implemented to strengthen internal controls over the Office's processes related to the Voyager Card Program. Our procedures included inquiries of Office personnel, along with reviews of supporting documentation relating to the deficiencies in internal controls and the utilization of recommendations along with actions taken.

The following is a summary of observations and recommendations along with the Office's responses from the previous report dated March 1, 2016, which are then followed by the status of the Office's implementation of our recommendations.

#### **CEO-Admin: Cardholder/Approving Officials Duties**

We determined one of the CEO-Admin Cardholders does not review, verify and certify the transactions on their monthly "Voyager Driver Transaction Report" statements (monthly statements) in order to ensure the transaction details are accurate, were for a County vehicle and "For Official Use Only" as required by the Voyager Card Program Guidelines. Additionally, we noted all monthly statements are not reviewed by an Approving Official ensuring proper use of the card as also required by the Program guidelines.

We recommend that all Program Cardholders and Approving Officials be made aware of the required monthly statement procedures, ensure those procedures are performed and the CEO-Admin should keep all monthly statements and supporting documents (i.e. receipts) on file for audit purposes as required by the Voyager Card Program Guidelines.

*Office Response:*

*In order to ensure the transaction details are accurate, were for a County vehicle and "For Official Use Only" as required by the Voyager Card Program Guidelines, the County Executive Office will review Voyager Card Program Guidelines with the cardholder to assure compliance and appropriate certification criteria are met. Although an Approving Official is reviewing monthly statements, as required by the Voyager Card Program Guidelines, verification of approval via signature is not taking place. The County Executive Office will immediately begin noting appropriate monthly reviews have occurred via approving authority signature. The County Executive Office concurs with these recommendations.*

**Status – Partially Implemented**

**Although the Office implemented a process for Administrative Staff to review monthly statements and added a certification and authorization statement to ensure CEO-Admin Cardholder monthly statement procedures are performed in accordance with the Voyager Card Program Guidelines, we determined one CEO-Admin Cardholder did not begin reviewing, verifying and certifying their transactions on three monthly statements until the time of our fieldwork.**

**BOS: Cardholder and Approving Officials Duties**

We determined the BOS Program Cardholders do not review, verify and certify the transactions on their monthly "Voyager Driver Transaction Report" statements (monthly statements) in order to ensure the transactions details are accurate, were for a County vehicle and "For Official Use Only" as required by the Voyager Card Program Guidelines. Additionally, we noted the Cardholder's monthly statements are not reviewed by an Approving Official ensuring proper use of the card as also required by the Program guidelines.

We recommend that all Program Cardholders and Approving Officials be made aware of the required monthly statement procedures, ensure those procedures are performed and the BOS should keep all monthly statements and supporting documents (i.e. receipts) on file for audit purposes as required by the Voyager Card Program Guidelines.

*Office Response:*

*In order to ensure the transaction details are accurate, were for a County vehicle and "For Official Use Only" as required by the Voyager Card Program Guidelines, Board of Supervisors staff will review Voyager Card Program Guidelines with the cardholder to assure compliance and appropriate certification criteria are met. Although an Approving Official is reviewing monthly statements, as required by the Voyager Card Program Guidelines, verification of approval via signature is not taking place. The Board of Supervisors staff will immediately begin noting appropriate monthly reviews have occurred via approving authority signature. The Board of Supervisors / County Executive Office concurs with these recommendations.*

**Status – Partially Implemented**

**Although the Office implemented a process for Administrative Staff to review monthly statements and added a certification and authorization statement to ensure BOS Cardholder monthly statement procedures are performed in accordance with the Voyager Card Program Guidelines, we determined three of the four BOS Cardholders continue to not include receipts with their monthly statement, as required by the Voyager Card Program Guidelines.**



### **OES: Lack of or Incomplete Supporting Documentation and Cardholder/Approving Officials Duties**

OES staff were unable to locate documentation to support their 2013/2014 fiscal year Program transactions. Therefore, we elected to expand our sample to include a review of transactions from the 2014/2015 fiscal year. Based on our review, we determined five of the six transactions selected for testing were not supported by receipts and one of the monthly statements did not have approval from the Approving Official.

We recommend receipts be signed by the driver or cardholder and attached to the monthly statement as supporting documentation of the charge, and Approving Officials should sign and date the monthly statements or email approval as evidence the review of the Cardholder's monthly statements was performed as required by the Voyager Card Program Guidelines. We also recommend that all Program Cardholders and Approving Officials be made aware of the required monthly statement procedures, ensure those procedures are performed and OES should keep all monthly statements and supporting documents (i.e. receipts) on file for audit purposes as required by the Voyager Card Program Guidelines.

#### *Office Response:*

*The County Executive Office / Office of Emergency Services will review and update internal Voyager Program record-keeping, reconciliation and approval processes to assure future compliance with program guidelines. The County Executive Office / Office of Emergency Services concurs with the recommendations.*

#### **Status – Implemented**

**The Office implemented a process for Administrative Staff to review monthly statements and added a certification and authorization statement to ensure OES Cardholder monthly statement procedures are performed in accordance with the Voyager Card Program Guidelines. As a result of the Office's new processes, we noted the Office detected Cardholder deviations from the Voyager Card Program Guidelines and performed corrective actions immediately after the deviations were discovered, which shows the new processes are operating as designed.**

The Office's responses to our recommendations identified in our original report dated March 1, 2016 are included above. We did not audit their responses and, accordingly, we do not express an opinion on them.

We appreciate the courtesy and cooperation of the Office's staff throughout the course of this review.

Respectfully,



Nicole C. Howard  
Assistant Auditor-Controller

cc: John McEldowney, Emergency Services Program Manager  
Gina Myren, Senior Administrative Services Officer  
Teri Ivaldi, Chief of Staff, Board of Supervisors  
Placer County Audit Committee